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Dassault Systèmes

Extraordinary general meeting of shareholders of 30 May 2013
Ninth, tenth and eleventh resolutions

Statutory auditors' report on the issue of shares and various securities with or without cancellation of preferential subscription rights

PricewaterhouseCoopers Audit
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92208 Neuilly-sur-Seine Cedex
S.A. au capital de € 2.510.460

Commissaire aux Comptes
Membre de la compagnie
régionale de Versailles

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Commissaire aux Comptes
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To the Shareholders,

In our capacity as Statutory Auditors of your Company and in compliance with articles L. 228-92 and L. 225-135 et seq. of the French Commercial Code (*Code de Commerce*), we hereby report on the proposed delegation to authorize your Board to perform various issues of shares and/or securities, operations upon which you are called to vote.

Your Board of Directors proposes, on the basis of its report:

- to delegate to the Board of Directors, for a period of twenty-six months, the authority to decide on the following transactions and set the final conditions for these issues, and proposes, where necessary, to cancel your preferential subscription rights:
 - the issue of ordinary shares or securities that give access to the Company's capital and the issue of securities that give entitlement to the allotment of debt instruments, without cancellation of preferential subscription rights (ninth resolution),
 - the issue of ordinary shares or securities that give access to the Company's capital and the issue of securities that give entitlement to the allotment of debt instruments, with cancellation of preferential subscription rights, by way of public offering (tenth resolution),
 - the issue of ordinary shares or securities that give access to the Company's capital and the issue of securities that give entitlement to the allotment of debt instruments, with cancellation of preferential subscription rights, within the scope of an offering by private placement set out in II of article L. 411-2 of the French Financial and Monetary Code (*Code monétaire et financier*), up to the limit of a total nominal amount of €15m (eleventh resolution).

The total nominal amount of the increases in capital to be performed immediately or eventually may not exceed €15,000,000 under the ninth, tenth and eleventh resolutions. The total nominal amount of the debt instruments to be issued may not exceed €750,000,000 under the ninth and tenth resolutions.

It is the responsibility of the Board of Directors to prepare a report in accordance with articles R. 225-113 et seq. of the French Commercial Code (*Code de Commerce*). Our role is to report on the fairness of the financial information taken from the accounts, on the proposed cancellation of preferential subscription rights and on other information relating to these operations and provided in the report.

We have performed those procedures which we considered necessary to comply with the professional guidance issued by the French national auditing body (*Compagnie Nationale des Commissaires aux Comptes*) for this type of engagement. These procedures consisted in verifying the information provided in the Board of Directors' report relating to these operations and the methods used to determine the issue price of the capital securities to be issued.

Subject to a subsequent examination of the conditions for the proposed issues, we have no matters to report as to the methods used to determine the issue price of the capital securities to be issued provided in the Board of Directors' report with respect to the ninth, tenth and eleventh resolutions.

As the final conditions for the issues have not yet been determined, we cannot report on these conditions, or, consequently, on the proposed cancellation of preferential subscription rights proposed to you in the tenth and eleventh resolutions

In accordance with article R. 225-116 of the French Commercial Code (*Code de Commerce*), we will issue a supplementary report, where appropriate, when your Board of Directors has exercised this authorization in the event of issues of securities giving access to the capital and/or giving entitlement to the allotment of instruments, and in the event of issues with cancellation of preferential subscription rights.

Neuilly-sur-Seine and Paris-La Défense, 2 May 2013

The Statutory Auditors

French original signed by:

PricewaterhouseCoopers Audit

ERNST & YOUNG et Autres

Pierre Marty

Jean-François Ginies